

State of Arkansas

As Engrossed: H3/10/25

95th General Assembly

A Bill

Regular Session, 2025

HOUSE BILL 1274

By: Representative Warren

By: Senator C. Penzo

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE COLLECTION OF
REAL PROPERTY TAXES AND PERSONAL PROPERTY TAXES; TO
ALLOW A TITLE INSURANCE AGENT, TITLE INSURER, OR
TITLE COMPANY TO PAY REAL PROPERTY TAXES IN
CONJUNCTION WITH THE ISSUANCE OF A TITLE; AND FOR
OTHER PURPOSES.

Subtitle

TO ALLOW A TITLE INSURANCE AGENT, TITLE
INSURER, OR TITLE COMPANY TO PAY REAL
PROPERTY TAXES IN CONJUNCTION WITH THE
ISSUANCE OF A TITLE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

*SECTION 1. Arkansas Code § 26-35-601(b), concerning the collection of
personal property taxes with real estate taxes, is amended to read as
follows:*

*(b) ~~Any~~ Except as provided in subdivisions (c)(2)-(4) of this section,
a county collector knowingly accepting payment of general real estate taxes
without requiring the payment of personal property taxes due as reflected by
the records in the county collector's office shall be deemed guilty of a
violation and upon conviction shall be fined in a sum not less than twenty-
five dollars (\$25.00) nor more than one hundred dollars (\$100).*

*SECTION 2. Arkansas Code § 26-35-601(c)(3), concerning the collection
of personal property taxes with real estate taxes, is amended to read as*



1 follows:

2 (3)(A) Notwithstanding the other provisions of this section, a
3 county collector shall accept payment of general real estate taxes on a
4 parcel of property at the time the ownership of the property is being
5 transferred if the taxpayer transferring title to the property has paid all
6 delinquent personal property taxes.

7 (B)(i) A county collector who receives a written or
8 electronically delivered request from a person or entity facilitating the
9 closing of a real estate transaction for a statement of all real estate taxes
10 owed for the parcel or parcels being conveyed and any related delinquent
11 personal property taxes owed by the owner of the parcel or parcels being
12 conveyed shall respond in writing or by electronic mail within three (3)
13 business days of receiving the request.

14 (ii) If a county collector fails to comply with
15 subdivision (c)(3)(B)(i) of this section, he or she shall accept the payment
16 of the real estate taxes due on the parcel or parcels that were the subject
17 of the request under subdivision (c)(3)(B)(i) of this section without
18 requiring the payment of any related personal property taxes.

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20 /s/Warren

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23 APPROVED: 4/10/25
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